

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

GREGG D. HARROD	)	
and TERI A. HARROD,	)	
	)	
Plaintiffs,	)	TC-MD 150166N
	)	
v.	)	
	)	
CLACKAMAS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This matter came before the court on the parties' written stipulation, filed August 5, 2015. Plaintiffs filed their Complaint on March 30, 2015, challenging the real market value of property identified as Account 00195327 (subject property) for the 2014-15 tax year. A case management conference was held on May 5, 2015, during which Plaintiffs requested leave to file an Amended Complaint. Plaintiffs filed an Amended Complaint on May 12, 2015, adding the 2013-14 tax year. In response, Defendant filed a motion to dismiss the 2013-14 tax year on May 26, 2015. On June 12, 2015, the court issued an Order Granting Defendant's Motion to Dismiss Plaintiffs' 2013-14 Tax Year Appeal concluding that Plaintiffs were not aggrieved as required by ORS 305.275(1)(a) for the 2013-14 tax year. That Order is incorporated by reference into this Final Decision.

The parties agreed that the subject property's 2014-15 tax roll values are as follows:<sup>1</sup>

Real Market Value		
Land:	\$ 168,824	(no change)
Improvements:	\$ 599,530	(no change)
Total:	\$ 768,354	(no change)
Exceptions Value:	\$ 290,000	

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<sup>1</sup> Values noted as "(no change)" reflect the parties' agreement to the tax roll value.

Maximum Assessed Value:       \$ 515,464

Assessed Value:                   \$ 515,464

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THE COURT that Plaintiffs' appeal of property identified as Account 00195327 for the 2013-14 tax year is dismissed.

IT IS FURTHER THE DECISION OF THE COURT that, as stipulated by the parties, the 2014-15 tax roll values of the property identified as Account 00195327 are:

Exceptions Value:               \$ 290,000

Maximum Assessed Value:       \$ 515,464

Assessed Value:                 \$ 515,464

IT IS FURTHER THE DECISION OF THE COURT that Defendant shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest.

IT IS FURTHER THE DECISION OF THE COURT that, as stipulated by the parties, neither party is awarded costs and disbursements.

Dated this \_\_\_\_ day of August 2015.

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ALLISON R. BOOMER  
MAGISTRATE

***If you want to appeal this Final Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.***

***Your Complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.***

***This document was filed and entered on August 6, 2015.***